

Kelly G. Besaw, CPA, CVA
4131 Calkins Road
Youngstown, New York 14174

Current Firm: Chiam pou Travis Besaw & Kershner LLP
45 Bryant Woods North
Amherst, NY 14228
(716) 630-2400
kbesaw@chiam pou.com

Position: Partner

Former Employment: Formerly employed as Senior Manager with the firm of Ernst & Young
(1983 - 1992)

Professional: Certified Public Accountant, State of New York
Certified Valuation Analyst and Member of the National Association of Certified
Valuation Analysts
Certificate of Educational Achievement in Business Valuation - AICPA

Education: BBA - Accounting, Niagara University

**Previous Litigation
Experience:** Provided expert services in anticipation of litigation and/or during litigation in
the following cases during the past four years:

- Taefi v. C.T. Enterprises, LLC, et.al.
- Richard v. Errard
- Seneca v. Seneca
- Joyce v. Borelli, Joyce & LiPuma
- Savage v. American LaFrance
- Boltwood v. American DE
- ART v. Tyco
- Skwara v. Stellar Technology, Inc.
- Rodems v. Pepe-Rodems Construction Co., Inc.
- Drayton Grain Processors v. NE Foods, Inc.
- Corson Manufacturing Company
- Clark v. Krug
- Atwal v. Atwal
- Cohn v. Lapidus, Raquette Lake Camps, Inc., et.al.
- Bookbinder v. City Mattress, Inc. et. al.
- Occidental Chemical Corp. v. Joseph Davis, Inc.
- Peters v. St. Bonaventure University
- Miller v. Miller
- Dwailebe v. Darien Lake Resort
- Westmin v. Outokumpu Copper

**Previous Litigation
Experience (continued):**

- Century Mold v. Cortland Brovitz & Co.
- Palmerton v. Darien Lake Resort
- Promedius Health Group LLP
- Palmer v. Knopp, et.al.
- Snow's Marina
- Sbaraglia v. Upstate NY Regional Minority Purchasing Council

**Business Valuations
Performed in the
Following Industries:**

Construction
Manufacturing
Distribution
Information technology
Law firms
Medical practices
Publishing/printing
Real estate
Retail
Transportation

Appointed as neutral expert in a forensic accounting of a partnership in New York State Supreme Court, Erie County.

Appointed as a Special Master in an Appraisal Proceeding involving a business valuation for litigation by the New York State Supreme Court, Erie County.

Professional Affiliations:

Member - American Institute of Certified Public Accountants, Management Consulting Division

Member - New York State Society of Certified Public Accountants (NYSSCPA)

Member - NYSSCPA Consulting Services Committee

Member - National Association of Certified Valuation Analysts (NACVA)

Director and Past President - Construction Financial Management Association - Niagara Frontier Chapter

Vice Chairman - Construction Exchange of Buffalo & Western New York

Member and Past Chairman - Niagara University Accounting Advisory Board

Board of Advisors - Niagara University

Treasurer/Board of Trustees - Mount St. Mary's Hospital Foundation

Lecture Experience:

New York State Society of Certified Public Accountants

Institute of Management Accountants

Construction Financial Management Association

Construction Exchange of Buffalo & Western New York

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Recent lectures provided for:

November 15, 2005 – Budgeting, Forecasting and Cash Flow Projections-
Construction Financial Management Association

October 12, 2005 -- Valuation of Health Care Business – Health Law Committee,
Erie County Bar Association

October 14, 2004 – Construction Claims – Construction Exchange of Western
New York

Publication:

“Tax-Efficient Strategies for Exercising Compensatory Stock Options;” Practical
Tax Strategies; July 2003.

**KELLY G. BESAW, CPA, CVA
EXPERT WITNESS TESTIMONY EXPERIENCE
PREVIOUS FOUR YEARS**

Case: *Joyce v. Borelli, Joyce & LiPuma*

Date: January 27, 2006

Court: New York State Supreme Court, Erie County
Hon. Eugene M. Fahey
Index No. I2001-6958

Services: Testimony regarding application of Generally Accepted Accounting Principles and business valuation concepts in reference to dissolution of professional services firm.

Case: *Drayton Grain Processors v. NE Foods, Inc.*

Date: June 17, 2004

Court: Arbitration

Services: Report on business valuation pursuant to member option agreement and testimony at arbitration

Case: *Corson Manufacturing Company*

Date: June 2, 2004

Court: U.S. District Court
Bankruptcy Case No. 99-16855
Adversary Proceeding No. 00-1366

Services: Report and deposition testimony on fraudulent conveyance claim.

Case: *Cohn v. Lapidus, Raquette Lake Camps, Inc., et.al.*

Date: March 27, 28 and 31, 2003

Court: New York State Supreme Court, Westchester County
Hon. Thomas Dickerson
Index No. 11529/00

Services: Business valuation, determination of lost earnings and trial testimony